

Ct.
No.
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08.01
2021

W.P.A. 450 of 2020

Meenakshi Modi & Ors.

-Versus-

Assistant Commissioner of Customs & Ors.

Ms. Anupa Banerjee

Mr. Ajay Gaggar

...For the Petitioners

Mr. Somnath Ganguli

Ms. Manashi Mukherjee

Ms. Sabnam Basu

...For the Respondents

In this writ petition, a notice under Section 142 of the Customs Act, 1962 (hereinafter referred to as the said Act) has been received by the petitioners for recovery of Mica cess.

Ms. Anupa Banerjee, learned Counsel appearing on behalf of the petitioners submits that the order in original dated February 23, 2018 was served for the first time along with the notice under Section 142 of the said Act. She prays before this Court that she be allowed to file her appeal before the Commissioner of Customs (Appeals).

Ms. Manashi Mukherjee, learned Counsel appearing on behalf of the respondents has fairly submitted that after going through the records and upon instruction that the order in original was served for the first time along with the notice under Section 142 of the said Act.

In the light of the same, the petitioners are directed to file its appeal within a period of six weeks from date and upon such appeal being filed, the Commissioner of Customs (Appeals) is directed to dispose of the same by passing a reasoned order after granting an opportunity of hearing to the representative of the petitioners within a period of six weeks from the date of filing such appeal. The concerned respondent is directed to communicate the

reasoned order to the petitioners within a week from the date of passing such reasoned order.

I make it clear that I have not gone into the merits of the case and the respondent Authorities shall be at liberty to proceed in accordance with law subsequent to passing of the reasoned order.

With the above observation, this writ petition is disposed of.

Since, no affidavit-in-opposition has been called for, the allegations made in the writ petition are deemed to have not been admitted by the respondents.

There will be no order as to costs.

Urgent photostat certified copy of this order, if applied for, be given to the parties, on priority basis.

(Shekhar B. Saraf, J.)